

COUNTY OF WOODSON, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2010

County of Woodson, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2010

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Special Financial Statements
For the Fiscal Year Ended December 31, 2010

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioner
Woodson County
Kansas

We have audited the accompanying statutory basis financial statements of Woodson County Kansas, as of and for the year ended December 31, 2010, as listed in the table of contents. These financial statements are the responsibility of Woodson County's, management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described in Note 1, Woodson County, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America are also described in Note 1.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Woodson County as of December 31, 2010, or changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Woodson County, as of December 31, 2010, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Woodson County's statutory basis financial statements. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements, and, in our opinion, is fairly stated, in all material respects in relation to the statutory basis financial statements taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the governing body and management of Woodson County, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

June 16, 2011

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Woodson County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2010

Statement 1

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 249,683	990,499	1,067,152	173,030	44,938	217,968
Special Revenue:						
Ambulance	29,315	197,961	193,784	33,492	2,056	35,548
Appraiser's Cost	5,949	42,577	40,749	7,777	880	8,657
Conservation District	198	19,818	19,800	216		216
Direct Election	21,669	43,852	30,935	34,586	2,417	37,003
Economic Development	27,644	25,851	32,136	21,359		21,359
Employee Benefits	119,781	424,990	539,776	4,995		4,995
Extension Council	692	93,575	93,000	1,267		1,267
Fair	54	2,993	3,000	47		47
Fair Building	84	5,764	5,750	98		98
4-H Building Maintenance	14,469	39,220	31,695	21,994	1,195	23,189
Health	1	28,812	28,000	813		813
Historical Society	1	7,695	7,500	196		196
Mental Health	907	34,759	35,000	666		666
Mental Retardation	289	22,031	22,000	320		320
Noxious Weed	13,407	82,901	91,290	5,018	1,604	6,622
Planning Board	408	56		464		464
Reappraisal	6,700	108,345	104,761	10,284	1,501	11,785
Road and Bridge	(11,493)	1,300,924	1,288,412	1,019	86,995	88,014
Rural Fire District No. 1	4,051	111,531	105,222	10,360	6,832	17,192
Service Program for the Elderly	11,727	24,881	26,613	9,995		9,995
Special Alcohol Program	592	3,513		4,105		4,105
Special Bridge	164,665	44,746	11,180	198,231		198,231
Special Liability	47,860	46,560	32,421	61,999		61,999
Special Park and Recreation	1,100	2,904		4,004		4,004
Tourism and Convention Promotion	10,597	11,526	13,437	8,686	500	9,186
Special Ambulance Vehicle	112,607	34,000	8,340	138,267		138,267
Special Equipment Reserve	113,350	10,530	33,285	90,595	114	90,709
Special Noxious Weed	44,616	25,000	1,360	68,256		68,256
Special Machinery	40,585	54,865	34,750	60,700		60,700
Special Rural Fire Equipment	85,799	49,920	68,713	67,006	25,468	92,474
Rural Fire District Donations	4,119	1,000	823	4,296		4,296
Emergency Telephone Service	1,144	8,618	7,560	2,202	628	2,830
Emergency Telephone Service - Wireless	17,285	6,230	3,458	20,057	38	20,095
Enterprise:						
Solid Waste	14,232	302,122	260,910	55,444	14,541	69,985

See accompanying notes to financial statements

Woodson County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2010

Statement 1

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Expendable Trusts:						
Special Auto	28,704	34,987	36,009	27,682		27,682
Prosecuting Attorney Training	2,433	1,304	1,394	2,343		2,343
Special Law Enforcement Trust	3,308	453	150	3,611		3,611
Conceal and Carry Permit Fees	1,080	73		1,153		1,153
Register of Deeds Technology	3,150	5,598	3,393	5,355		5,355
Sheriff's Special Donations	1,915	91	104	1,902		1,902
Juvenile Intake Grant	1,567			1,567		1,567
Community Development Block Grant	1,655	46,375	44,670	3,360		3,360
FEMA Grant	3,954			3,954		3,954
LEPP Grant	8,048	4,587	5,400	7,235		7,235
Other Grants		2,650		2,650		2,650
Total Primary Government (1)	<u>1,209,901</u>	<u>4,306,687</u>	<u>4,333,932</u>	<u>1,182,656</u>	<u>189,707</u>	<u>1,372,363</u>
Composition of Cash:						
Cash on Hand						2,958
Certificates of Deposit						1,520,000
Demand Deposits						1,029,055
U S Treasuries						2,000,000
Less: Agency Funds per Statement 4						(3,179,649)
Adjustment for Rounding						(1)
Total Primary Government (1)						<u>1,372,363</u>

(1) Excluding Agency Funds

See accompanying notes to financial statements

Woodson County, Kansas
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2010

Statement 2

	Certified Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:			
General	\$ 1,188,274	1,067,152	121,122
Special Revenue:			
Ambulance	219,000	193,784	25,216
Appraiser's Cost	42,500	40,749	1,751
Conservation District	19,800	19,800	
Direct Election	49,000	30,935	18,065
Economic Development	50,000	32,136	17,864
Employee Benefits	542,100	539,776	2,324
Extension Council	93,000	93,000	
Fair	3,000	3,000	
Fair Building	5,750	5,750	
4-H Building Maintenance	40,000	31,695	8,305
Health	28,000	28,000	
Historical Society	7,500	7,500	
Mental Health	35,000	35,000	
Mental Retardation	22,000	22,000	
Noxious Weed	94,000	91,290	2,710
Planning Board	341		341
Reappraisal	105,500	104,761	739
Road and Bridge	1,330,364	1,288,412	41,952
Rural Fire District No. 1	106,030	105,222	808
Service Program for the Elderly	34,150	26,613	7,537
Special Alcohol Program	2,500		2,500
Special Bridge	253,500	11,180	242,320
Special Liability	84,000	32,421	51,579
Special Park and Recreation	2,500		2,500
Tourism and Convention Promotion	25,500	13,437	12,063
Special Noxious Weed	43,000	1,360	41,640
Emergency Telephone Service	30,000	7,560	22,440
Emergency Telephone Service - Wireless	25,500	3,458	22,042
Enterprise:			
Solid Waste	403,000	260,910	142,090
Totals	<u>4,884,809</u>	<u>4,096,901</u>	<u>787,908</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	465,618	571,309	569,779	1,530
Motor Vehicle Tax		59,780	55,769	42,828	12,941
Recreational Vehicle Tax		1,208	1,309	1,111	198
Delinquent Tax		8,388	15,530	8,187	7,343
16/20 M Truck Tax		10,267	10,447	10,165	282
Countywide Sales Tax		168,217	177,057	170,000	7,057
In Lieu of Tax		1,159	1,185	6,174	(4,989)
Mineral Production Tax		336	1,429	100	1,329
Interest on Tax		33,337	41,170	37,500	3,670
Total Taxes		<u>748,310</u>	<u>875,205</u>	<u>845,844</u>	<u>29,361</u>
Intergovernmental					
Federal Financial Assistance		24,566			
State Grant		8,189			
Local Alcoholic Liquor Tax		1,001	2,904		2,904
Slider		4,288		500	(500)
Federal Land Use		237	170		170
Total Intergovernmental		<u>38,281</u>	<u>3,074</u>	<u>500</u>	<u>2,574</u>
Licenses, Fees, and Permits					
Mortgage Registration		19,575	22,469	20,000	2,469
Officer Fees		14,382	16,903	18,000	(1,097)
Diversion Fees		6,250	6,560	2,500	4,060
Total Licenses, Fees, and Permits		<u>40,207</u>	<u>45,932</u>	<u>40,500</u>	<u>5,432</u>
Use of Money and Property					
Interest on Investments		38,028	28,361	30,000	(1,639)
Transfers					
Operating Transfers In		28,981	28,704	29,000	(296)
Miscellaneous					
Sale of Surplus Property			1,537		1,537
Other		1,735	7,686		7,686
Total Miscellaneous		<u>1,735</u>	<u>9,223</u>		<u>9,223</u>
Total Cash Receipts / Revenue		<u>895,542</u>	<u>990,499</u>	<u>945,844</u>	<u>44,655</u>
Expenditures and Transfers					
General Government					
County Commission					
Personal Services		32,300	32,283	34,000	1,717
Contractual Services		2,361	930	3,000	2,070
Commodities		204		500	500
Total County Commission		<u>34,865</u>	<u>33,213</u>	<u>37,500</u>	<u>4,287</u>
County Clerk					
Personal Services		57,543	57,053	62,000	4,947
Contractual Services		8,576	13,717	15,000	1,283
Commodities		3,638	2,743	5,500	2,757
Reimbursed Expense	(125)	(61)		61
Total County Clerk		<u>69,632</u>	<u>73,452</u>	<u>82,500</u>	<u>9,048</u>
County Treasurer					
Personal Services		56,995	62,611	73,000	10,389
Contractual Services		12,704	12,574	17,000	4,426
Commodities		5,678	5,807	7,000	1,193
Reimbursed Expense	(787)	(1,041)		1,041
Total County Treasurer		<u>74,590</u>	<u>79,951</u>	<u>97,000</u>	<u>17,049</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
County Attorney					
Personal Services	\$	53,700	46,211	47,000	789
Contractual Services		4,567	9,250	12,600	3,350
Commodities		871	744	2,500	1,756
Capital Outlay				750	750
Reimbursed Expense			(150)		150
Total County Attorney		<u>59,138</u>	<u>56,055</u>	<u>62,850</u>	<u>6,795</u>
Register of Deeds					
Personal Services		41,898	41,834	46,320	4,486
Contractual Services		4,636	4,601	5,635	1,034
Commodities		2,117	1,662	1,260	(402)
Capital Outlay				250	250
Total Register of Deeds		<u>48,651</u>	<u>48,097</u>	<u>53,465</u>	<u>5,368</u>
Indigent Defense					
Contractual Services		<u>47,459</u>	<u>37,626</u>	<u>35,770</u>	<u>(1,856)</u>
Unified Court					
Contractual Services		17,793	19,875	21,189	1,314
Commodities		8,311	3,092	2,750	(342)
Capital Outlay		1,038		400	400
Reimbursed Expense	(<u>5,520)</u>	<u>(6,576)</u>		<u>6,576</u>
Total Unified Court		<u>21,622</u>	<u>16,391</u>	<u>24,339</u>	<u>7,948</u>
Courthouse General					
Personal Services		18,361	20,458	22,000	1,542
Contractual Services		109,573	119,198	120,000	802
Commodities		30,666	19,601	25,000	5,399
Capital Outlay		85,343	30,041	134,500	104,459
Reimbursed Expense	(<u>53,841)</u>	<u>(23,275)</u>		<u>23,275</u>
Total Courthouse General		<u>190,102</u>	<u>166,023</u>	<u>301,500</u>	<u>135,477</u>
Employee Benefits					
Employee Benefits			5,000		(5,000)
Planning Commission					
Contractual Services				750	750
Total General Government		<u>546,059</u>	<u>515,808</u>	<u>695,674</u>	<u>179,866</u>
Public Works					
Public Works					
Contractual Services			1,739		(1,739)
Public Safety					
Sheriff					
Personal Services		325,322	360,710	299,600	(61,110)
Contractual Services		52,792	55,364	50,000	(5,364)
Commodities		70,141	82,018	64,000	(18,018)
Capital Outlay		29,531	28,033	33,000	4,967
Reimbursed Expense	(<u>36,907)</u>	<u>(30,934)</u>	<u>(25,000)</u>	<u>5,934</u>
Total Sheriff		<u>440,879</u>	<u>495,191</u>	<u>421,600</u>	<u>(73,591)</u>
Juvenile Detention					
Contractual Services		<u>10,740</u>	<u>11,424</u>	<u>11,500</u>	<u>76</u>
Ambulance Service					
Emergency Preparedness					
Personal Services		25,584	25,969	26,500	531
Contractual Services		2,382	1,804	4,000	2,196
Commodities		2,481	2,096	2,000	(96)
Capital Outlay				1,500	1,500
Reimbursed Expense	(<u>5,223)</u>	<u>(8,866)</u>		<u>8,866</u>
Total Emergency Preparedness		<u>25,224</u>	<u>21,003</u>	<u>34,000</u>	<u>12,997</u>
Total Public Safety		<u>476,843</u>	<u>527,618</u>	<u>467,100</u>	<u>(60,518)</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Health				
Coroner				
Contractual Services	\$ 9,350	9,748	10,000	252
Commodities	588	162		(162)
Reimbursed Expense	(2,704)	(219)		219
Total Coroner	<u>7,234</u>	<u>9,691</u>	<u>10,000</u>	<u>309</u>
Agriculture				
Extension Council				
Contractual Services	2,039	2,296		(2,296)
Other Agriculture				
Commodities	17			
Total Agriculture	<u>2,056</u>	<u>2,296</u>		<u>(2,296)</u>
Social Services for Aged and Poor				
Reconstruction and Remodeling				
Capital Outlay			15,500	15,500
Transfers				
Operating Transfers Out		10,000		(10,000)
Total Expenditures and Transfers	<u>1,032,192</u>	<u>1,067,152</u>	<u>1,188,274</u>	<u>121,122</u>
Receipts Over (Under)				
Expenditures and Transfers	(136,650)	(76,653)		
Unencumbered Cash, Beginning	386,044	249,683		
Prior Year Encumbr. Cancelled	289			
Unencumbered Cash, Ending	<u>249,683</u>	<u>173,030</u>		

See accompanying notes to financial statements

Ambulance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	83,884	74,411	74,266	145
Motor Vehicle Tax		6,702	9,905	7,715	2,190
Recreational Vehicle Tax		135	231	200	31
Delinquent Tax		953	2,265	1,475	790
16/20 M Truck Tax		1,176	1,170	1,831	(661)
In Lieu of Tax		209	214	1,112	(898)
Total Taxes		<u>93,059</u>	<u>88,196</u>	<u>86,599</u>	<u>1,597</u>
Intergovernmental					
Slider		<u>1,095</u>			
Licenses, Fees, and Permits					
Service Fees		<u>135,873</u>	<u>109,765</u>	<u>120,000</u>	<u>(10,235)</u>
Total Cash Receipts / Revenue		<u>230,027</u>	<u>197,961</u>	<u>206,599</u>	<u>(8,638)</u>
Expenditures and Transfers					
Public Safety					
Personal Services		120,172	129,207	150,000	20,793
Contractual Services		10,147	12,693	18,000	5,307
Commodities		17,504	17,300	21,000	3,700
Capital Outlay		25,930	1,428	30,000	28,572
Reimbursed Expense	(<u>315)</u>	<u>(844)</u>		<u>844</u>
Total Public Safety		<u>173,438</u>	<u>159,784</u>	<u>219,000</u>	<u>59,216</u>
Transfers					
Operating Transfers Out		<u>40,000</u>	<u>34,000</u>		<u>(34,000)</u>
Total Expenditures and Transfers		<u>213,438</u>	<u>193,784</u>	<u>219,000</u>	<u>25,216</u>
Receipts Over (Under)					
Expenditures and Transfers		16,589	4,177		
Unencumbered Cash, Beginning		<u>12,726</u>	<u>29,315</u>		
Unencumbered Cash, Ending		<u>29,315</u>	<u>33,492</u>		

See accompanying notes to financial statements

Woodson County, Kansas
Appraiser's Cost Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 34,026	36,470	36,392	78
Motor Vehicle Tax	4,296	4,073	3,130	943
Recreational Vehicle Tax	87	96	81	15
Delinquent Tax	576	1,100	598	502
16/20 M Truck Tax	740	751	743	8
In Lieu of Tax	85	87	451	(364)
Total Taxes	<u>39,810</u>	<u>42,577</u>	<u>41,395</u>	<u>1,182</u>
Intergovernmental				
Slider	180			
Total Cash Receipts / Revenue	<u>39,990</u>	<u>42,577</u>	<u>41,395</u>	<u>1,182</u>
Expenditures and Transfers				
General Government				
Personal Services	35,325	35,272	35,000	(272)
Contractual Services	1,163	4,353	2,500	(1,853)
Commodities	429	1,124	2,500	1,376
Capital Outlay			2,500	2,500
Total Expenditures and Transfers	<u>36,917</u>	<u>40,749</u>	<u>42,500</u>	<u>1,751</u>
Receipts Over (Under)				
Expenditures and Transfers	3,073	1,828		
Unencumbered Cash, Beginning	<u>2,876</u>	<u>5,949</u>		
Unencumbered Cash, Ending	<u>5,949</u>	<u>7,777</u>		

See accompanying notes to financial statements

Woodson County, Kansas
Conservation District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 16,413	16,944	16,903	41
Motor Vehicle Tax	1,846	1,957	1,509	448
Recreational Vehicle Tax	37	46	39	7
Delinquent Tax	253	506	289	217
16/20 M Truck Tax	313	323	358	(35)
In Lieu of Tax	41	42	218	(176)
Total Taxes	<u>18,903</u>	<u>19,818</u>	<u>19,316</u>	<u>502</u>
Intergovernmental				
Slider	114			
Total Cash Receipts / Revenue	<u>19,017</u>	<u>19,818</u>	<u>19,316</u>	<u>502</u>
Expenditures and Transfers				
Agriculture				
Contractual Services	<u>19,800</u>	<u>19,800</u>	<u>19,800</u>	
Total Expenditures and Transfers	<u>19,800</u>	<u>19,800</u>	<u>19,800</u>	
Receipts Over (Under)				
Expenditures and Transfers	(783)	18		
Unencumbered Cash, Beginning	<u>981</u>	<u>198</u>		
Unencumbered Cash, Ending	<u>198</u>	<u>216</u>		

See accompanying notes to financial statements

Direct Election Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	29,552	38,326	38,224	102
Motor Vehicle Tax		4,136	3,552	2,719	833
Recreational Vehicle Tax		84	84	71	13
Delinquent Tax		542	990	520	470
16/20 M Truck Tax		665	725	645	80
In Lieu of Tax		74	75	392	(317)
Total Taxes		<u>35,053</u>	<u>43,752</u>	<u>42,571</u>	<u>1,181</u>
Intergovernmental					
Slider		<u>416</u>			
Miscellaneous					
Other			<u>100</u>		<u>100</u>
Total Cash Receipts / Revenue		<u>35,469</u>	<u>43,852</u>	<u>42,571</u>	<u>1,281</u>
Expenditures and Transfers					
General Government					
Personal Services		17,990	18,326	26,000	7,674
Contractual Services		6,449	12,043	18,000	5,957
Commodities		700	566	5,000	4,434
Reimbursed Expense	(<u>3,860)</u>			
Total Expenditures and Transfers		<u>21,279</u>	<u>30,935</u>	<u>49,000</u>	<u>18,065</u>
Receipts Over (Under)					
Expenditures and Transfers		14,190	12,917		
Unencumbered Cash, Beginning		<u>7,479</u>	<u>21,669</u>		
Unencumbered Cash, Ending		<u>21,669</u>	<u>34,586</u>		

See accompanying notes to financial statements

Woodson County, Kansas
Economic Development Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	17,585	21,079	21,029	50
Motor Vehicle Tax		4,326	2,179	1,618	561
Recreational Vehicle Tax		87	52	42	10
Delinquent Tax		607	855	309	546
16/20 M Truck Tax		733	757	384	373
In Lieu of Tax		44	45	233	(188)
Total Taxes		<u>23,382</u>	<u>24,967</u>	<u>23,615</u>	<u>1,352</u>
Intergovernmental					
Slider		<u>1,260</u>			
Miscellaneous					
Other			884		884
Total Cash Receipts / Revenue		<u>24,642</u>	<u>25,851</u>	<u>23,615</u>	<u>2,236</u>
Expenditures and Transfers					
Economic Development					
Contractual Services		<u>39,066</u>	<u>32,136</u>	<u>50,000</u>	<u>17,864</u>
Total Expenditures and Transfers		<u>39,066</u>	<u>32,136</u>	<u>50,000</u>	<u>17,864</u>
Receipts Over (Under)					
Expenditures and Transfers	(14,424)	(6,285)	
Unencumbered Cash, Beginning		<u>42,068</u>	<u>27,644</u>		
Unencumbered Cash, Ending		<u>27,644</u>	<u>21,359</u>		

See accompanying notes to financial statements

Woodson County, Kansas
Employee Benefits Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	386,516	354,190	353,457	733
Motor Vehicle Tax		53,058	46,413	35,552	10,861
Recreational Vehicle Tax		1,072	1,091	922	169
Delinquent Tax		7,082	13,046	6,796	6,250
16/20 M Truck Tax		9,235	9,266	8,438	828
In Lieu of Tax		962	984	5,125	(4,141)
Total Taxes		<u>457,925</u>	<u>424,990</u>	<u>410,290</u>	<u>14,700</u>
Intergovernmental					
Slider		5,444			
Total Cash Receipts / Revenue		<u>463,369</u>	<u>424,990</u>	<u>410,290</u>	<u>14,700</u>
Expenditures and Transfers					
General Government					
Health Insurance		250,042	272,120	270,000	(2,120)
KPERS		74,483	98,068	90,300	(7,768)
Life Insurance		2,479	2,521		(2,521)
Social Security		113,420	115,855	120,000	4,145
Unemployment		651	13,354	1,800	(11,554)
Workmen's Compensation		49,006	68,961	60,000	(8,961)
Reimbursed Expense			(31,103)		31,103
Total Expenditures and Transfers		<u>490,081</u>	<u>539,776</u>	<u>542,100</u>	<u>2,324</u>
Receipts Over (Under)					
Expenditures and Transfers	(26,712)	(114,786)	
Unencumbered Cash, Beginning		146,209	119,781		
Prior Year Encumbr. Cancelled		284			
Unencumbered Cash, Ending		<u>119,781</u>	<u>4,995</u>		

See accompanying notes to financial statements

Woodson County, Kansas
Extension Council Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	75,632	79,964	79,771	193
Motor Vehicle Tax		9,636	9,056	6,956	2,100
Recreational Vehicle Tax		195	213	180	33
Delinquent Tax		1,300	2,464	1,330	1,134
16/20 M Truck Tax		1,643	1,685	1,651	34
In Lieu of Tax		188	193	1,003	(810)
Total Taxes		<u>88,594</u>	<u>93,575</u>	<u>90,891</u>	<u>2,684</u>
Intergovernmental					
Slider		662			
Total Cash Receipts / Revenue		<u>89,256</u>	<u>93,575</u>	<u>90,891</u>	<u>2,684</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>93,008</u>	<u>93,000</u>	<u>93,000</u>	
Total Expenditures and Transfers		<u>93,008</u>	<u>93,000</u>	<u>93,000</u>	
Receipts Over (Under)					
Expenditures and Transfers	(3,752)	575		
Unencumbered Cash, Beginning		<u>4,444</u>	<u>692</u>		
Unencumbered Cash, Ending		<u>692</u>	<u>1,267</u>		

See accompanying notes to financial statements

Fair Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 2,404	2,553	2,551	2
Motor Vehicle Tax	328	289	222	67
Recreational Vehicle Tax	7	7	6	1
Delinquent Tax	45	81	42	39
16/20 M Truck Tax	55	57	53	4
In Lieu of Tax	6	6	32	(26)
Total Taxes	<u>2,845</u>	<u>2,993</u>	<u>2,906</u>	<u>87</u>
Intergovernmental				
Slider	28			
Total Cash Receipts / Revenue	<u>2,873</u>	<u>2,993</u>	<u>2,906</u>	<u>87</u>
Expenditures and Transfers				
Agriculture				
Contractual Services	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	
Total Expenditures and Transfers	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(127)	(7)		
Unencumbered Cash, Beginning	<u>181</u>	<u>54</u>		
Unencumbered Cash, Ending	<u>54</u>	<u>47</u>		

See accompanying notes to financial statements

Woodson County, Kansas
Fair Building Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 4,613	4,920	4,910	10
Motor Vehicle Tax	624	554	424	130
Recreational Vehicle Tax	13	13	11	2
Delinquent Tax	86	156	81	75
16/20 M Truck Tax	106	109	101	8
In Lieu of Tax	11	12	61	(49)
Total Taxes	<u>5,453</u>	<u>5,764</u>	<u>5,588</u>	<u>176</u>
Intergovernmental				
Slider	54			
Total Cash Receipts / Revenue	<u>5,507</u>	<u>5,764</u>	<u>5,588</u>	<u>176</u>
Expenditures and Transfers				
Agriculture				
Contractual Services	<u>5,750</u>	<u>5,750</u>	<u>5,750</u>	
Total Expenditures and Transfers	<u>5,750</u>	<u>5,750</u>	<u>5,750</u>	
Receipts Over (Under)				
Expenditures and Transfers	(243)	14		
Unencumbered Cash, Beginning	<u>327</u>	<u>84</u>		
Unencumbered Cash, Ending	<u>84</u>	<u>98</u>		

See accompanying notes to financial statements

Woodson County, Kansas
4-H Building Maintenance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	23,320	30,481	30,386	95
Motor Vehicle Tax		2,558	2,779	2,144	635
Recreational Vehicle Tax		52	65	56	9
Delinquent Tax		304	667	410	257
16/20 M Truck Tax		360	452	509	(57)
In Lieu of Tax		58	59	309	(250)
Total Taxes		<u>26,652</u>	<u>34,503</u>	<u>33,814</u>	<u>689</u>
Use of Money and Property					
Rent		<u>2,980</u>	<u>3,675</u>		<u>3,675</u>
Miscellaneous					
Sale of Surplus Property			25		25
Other			<u>1,017</u>		<u>1,017</u>
Total Miscellaneous			<u>1,042</u>		<u>1,042</u>
Total Cash Receipts / Revenue		<u>29,632</u>	<u>39,220</u>	<u>33,814</u>	<u>5,406</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		18,479	29,615	36,000	6,385
Commodities		3,138	2,080	3,000	920
Capital Outlay		<u>3,618</u>		<u>1,000</u>	<u>1,000</u>
Total Expenditures and Transfers		<u>25,235</u>	<u>31,695</u>	<u>40,000</u>	<u>8,305</u>
Receipts Over (Under)					
Expenditures and Transfers		4,397	7,525		
Unencumbered Cash, Beginning		<u>10,072</u>	<u>14,469</u>		
Unencumbered Cash, Ending		<u>14,469</u>	<u>21,994</u>		

See accompanying notes to financial statements

Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$	22,535	24,737	24,685
Motor Vehicle Tax		3,002	2,702	2,073
Recreational Vehicle Tax		61	63	54
Delinquent Tax		376	731	396
16/20 M Truck Tax		567	522	492
In Lieu of Tax		56	57	299
Total Cash Receipts / Revenue		<u>26,597</u>	<u>28,812</u>	<u>27,999</u>
Expenditures and Transfers				
Health				
Contractual Services		<u>27,404</u>	<u>28,000</u>	<u>28,000</u>
Total Expenditures and Transfers		<u>27,404</u>	<u>28,000</u>	<u>28,000</u>
Receipts Over (Under)				
Expenditures and Transfers	(807)	812	
Unencumbered Cash, Beginning		<u>808</u>	<u>1</u>	
Unencumbered Cash, Ending		<u>1</u>	<u>813</u>	

See accompanying notes to financial statements

Woodson County, Kansas
Historical Society Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	9,646	5,938	5,924	14
Motor Vehicle Tax		1,374	1,161	888	273
Recreational Vehicle Tax		28	27	23	4
Delinquent Tax		153	297	170	127
16/20 M Truck Tax		110	247	211	36
In Lieu of Tax		24	25	128	(103)
Total Cash Receipts / Revenue		<u>11,335</u>	<u>7,695</u>	<u>7,344</u>	<u>351</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		<u>11,646</u>	<u>7,500</u>	<u>7,500</u>	
Total Expenditures and Transfers		<u>11,646</u>	<u>7,500</u>	<u>7,500</u>	
Receipts Over (Under)					
Expenditures and Transfers	(311)	195		
Unencumbered Cash, Beginning		<u>312</u>	<u>1</u>		
Unencumbered Cash, Ending		<u>1</u>	<u>196</u>		

See accompanying notes to financial statements

Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$	30,057	29,281	29,208
Motor Vehicle Tax		4,012	3,605	2,766
Recreational Vehicle Tax		81	85	72
Delinquent Tax		551	1,009	528
16/20 M Truck Tax		680	702	656
In Lieu of Tax		75	77	399
Total Taxes		<u>35,456</u>	<u>34,759</u>	<u>33,629</u>
Intergovernmental				
Slider		343		
Total Cash Receipts / Revenue		<u>35,799</u>	<u>34,759</u>	<u>33,629</u>
Expenditures and Transfers				
Health				
Contractual Services		<u>37,000</u>	<u>35,000</u>	<u>35,000</u>
Total Expenditures and Transfers		<u>37,000</u>	<u>35,000</u>	<u>35,000</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,201)	(241)
Unencumbered Cash, Beginning		<u>2,108</u>	<u>907</u>	
Unencumbered Cash, Ending		<u>907</u>	<u>666</u>	

Woodson County, Kansas
Mental Retardation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	17,838	18,815	18,776	39
Motor Vehicle Tax		2,284	2,136	1,640	496
Recreational Vehicle Tax		46	50	43	7
Delinquent Tax		313	586	314	272
16/20 M Truck Tax		386	399	389	10
In Lieu of Tax		44	45	236	(191)
Total Taxes		<u>20,911</u>	<u>22,031</u>	<u>21,398</u>	<u>633</u>
Intergovernmental					
Slider		181			
Total Cash Receipts / Revenue		<u>21,092</u>	<u>22,031</u>	<u>21,398</u>	<u>633</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	
Total Expenditures and Transfers		<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	
Receipts Over (Under)					
Expenditures and Transfers	(908)	31		
Unencumbered Cash, Beginning		<u>1,197</u>	<u>289</u>		
Unencumbered Cash, Ending		<u>289</u>	<u>320</u>		

See accompanying notes to financial statements

Woodson County, Kansas
Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 81,142	69,300	69,177	123
Motor Vehicle Tax	7,504	9,617	7,462	2,155
Recreational Vehicle Tax	152	225	194	31
Delinquent Tax	959	2,242	1,427	815
16/20 M Truck Tax	1,305	1,310	1,771	(461)
In Lieu of Tax	202	207	1,076	(869)
Total Cash Receipts / Revenue	<u>91,264</u>	<u>82,901</u>	<u>81,107</u>	<u>1,794</u>
Expenditures and Transfers				
Agriculture				
Personal Services	27,181	26,771	29,000	2,229
Contractual Services	6,660	6,937	9,750	2,813
Commodities	109,379	115,489	117,250	1,761
Capital Outlay			8,000	8,000
Reimbursed Expense	(72,315)	(82,907)	(70,000)	12,907
Total Agriculture	<u>70,905</u>	<u>66,290</u>	<u>94,000</u>	<u>27,710</u>
Transfers				
Operating Transfers Out	9,500	25,000		(25,000)
Total Expenditures and Transfers	<u>80,405</u>	<u>91,290</u>	<u>94,000</u>	<u>2,710</u>
Receipts Over (Under)				
Expenditures and Transfers	10,859	(8,389)		
Unencumbered Cash, Beginning	2,548	13,407		
Unencumbered Cash, Ending	<u>13,407</u>	<u>5,018</u>		

See accompanying notes to financial statements

Woodson County, Kansas
Planning Board Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Miscellaneous				
Other	\$ 67	56		56
Total Cash Receipts / Revenue	<u>67</u>	<u>56</u>	<u></u>	<u>56</u>
Expenditures and Transfers				
General Government				
Contractual Services			341	341
Total Expenditures and Transfers			<u>341</u>	<u>341</u>
Receipts Over (Under)				
Expenditures and Transfers	67	56		
Unencumbered Cash, Beginning	<u>341</u>	<u>408</u>		
Unencumbered Cash, Ending	<u>408</u>	<u>464</u>		

See accompanying notes to financial statements

Reappraisal Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	86,452	93,020	92,790	230
Motor Vehicle Tax		10,238	10,325	7,951	2,374
Recreational Vehicle Tax		207	242	206	36
Delinquent Tax		1,341	2,681	1,520	1,161
16/20 M Truck Tax		1,706	1,792	1,887	(95)
In Lieu of Tax		215	220	1,146	(926)
Total Taxes		<u>100,159</u>	<u>108,280</u>	<u>105,500</u>	<u>2,780</u>
Intergovernmental					
Slider		<u>287</u>			
Transfers					
Operating Transfers In		<u>5,000</u>			
Miscellaneous					
Other			65		65
Total Cash Receipts / Revenue		<u>105,446</u>	<u>108,345</u>	<u>105,500</u>	<u>2,845</u>
Expenditures and Transfers					
General Government					
Personal Services		79,750	81,325	70,200	(11,125)
Contractual Services		22,287	16,846	18,000	1,154
Commodities		4,391	6,114	8,000	1,886
Capital Outlay		215	1,162	9,300	8,138
Reimbursed Expense	(<u>3,742)</u>	<u>(686)</u>		686
Total Expenditures and Transfers		<u>102,901</u>	<u>104,761</u>	<u>105,500</u>	<u>739</u>
Receipts Over (Under)					
Expenditures and Transfers		2,545	3,584		
Unencumbered Cash, Beginning		<u>4,155</u>	<u>6,700</u>		
Unencumbered Cash, Ending		<u>6,700</u>	<u>10,284</u>		

See accompanying notes to financial statements

Road and Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	940,442	857,941	856,163	1,778
Motor Vehicle Tax		113,509	112,386	86,499	25,887
Recreational Vehicle Tax		2,293	2,636	2,243	393
Delinquent Tax		14,960	29,582	16,535	13,047
16/20 M Truck Tax		19,645	19,829	20,529	(700)
In Lieu of Tax		2,419	2,450	12,470	(10,020)
Total Taxes		<u>1,093,268</u>	<u>1,024,824</u>	<u>994,439</u>	<u>30,385</u>
Intergovernmental					
Special City & County Highway		228,427	241,241	248,821	(7,580)
Slider		6,133			
Total Intergovernmental		<u>234,560</u>	<u>241,241</u>	<u>248,821</u>	<u>(7,580)</u>
Miscellaneous					
Sale of Surplus Property		1,172	19,204		19,204
Other			15,655		15,655
Total Miscellaneous		<u>1,172</u>	<u>34,859</u>		<u>34,859</u>
Total Cash Receipts / Revenue		<u>1,329,000</u>	<u>1,300,924</u>	<u>1,243,260</u>	<u>57,664</u>
Expenditures and Transfers					
Public Works					
Maintenance					
Personal Services		423,143	413,589	414,052	463
Contractual Services		28,185	21,493	42,000	20,507
Commodities		892,942	948,384	750,000	(198,384)
Capital Outlay		140,611	122,718	145,000	22,282
Reimbursed Expense	(169,323)	(328,514)	(90,000)	238,514
Total Maintenance		<u>1,315,558</u>	<u>1,177,670</u>	<u>1,261,052</u>	<u>83,382</u>
Administration					
Personal Services		47,455	50,089	46,662	(3,427)
Contractual Services		2,696	4,799	7,900	3,101
Commodities		4,483	989	7,500	6,511
Capital Outlay		2,834		7,250	7,250
Total Administration		<u>57,468</u>	<u>55,877</u>	<u>69,312</u>	<u>13,435</u>
Total Public Works		<u>1,373,026</u>	<u>1,233,547</u>	<u>1,330,364</u>	<u>96,817</u>
Transfers					
Operating Transfers Out			54,865		(54,865)
Total Expenditures and Transfers		<u>1,373,026</u>	<u>1,288,412</u>	<u>1,330,364</u>	<u>41,952</u>
Receipts Over (Under)					
Expenditures and Transfers	(44,026)	12,512		
Unencumbered Cash, Beginning		32,424	(11,493)		
Prior Year Encumbr. Cancelled		109			
Unencumbered Cash, Ending	(<u>11,493)</u>	<u>1,019</u>		

Woodson County, Kansas
Rural Fire District No. 1 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 93,699	94,832	93,548	1,284
Motor Vehicle Tax	6,806	8,469	4,047	4,422
Recreational Vehicle Tax	133	216	177	39
Delinquent Tax	593	1,810	1,691	119
16/20 M Truck Tax	1,472	1,845	1,874	(29)
Total Taxes	<u>102,703</u>	<u>107,172</u>	<u>101,337</u>	<u>5,835</u>
Miscellaneous				
Sale of Surplus Property		2,901		2,901
Other		1,458	1,475	(17)
Total Miscellaneous		<u>4,359</u>	<u>1,475</u>	<u>2,884</u>
Total Cash Receipts / Revenue	<u>102,703</u>	<u>111,531</u>	<u>102,812</u>	<u>8,719</u>
Expenditures and Transfers				
Public Safety				
Personal Services	20,538	15,223	21,000	5,777
Contractual Services	35,319	40,012	45,476	5,464
Commodities	16,424	20,459	24,554	4,095
Capital Outlay	7,045	983	15,000	14,017
Reimbursed Expense		(1,455)		1,455
Total Public Safety	<u>79,326</u>	<u>75,222</u>	<u>106,030</u>	<u>30,808</u>
Transfers				
Operating Transfers Out	24,000	30,000		(30,000)
Total Expenditures and Transfers	<u>103,326</u>	<u>105,222</u>	<u>106,030</u>	<u>808</u>
Receipts Over (Under)				
Expenditures and Transfers	(623)	6,309		
Unencumbered Cash, Beginning	<u>4,674</u>	<u>4,051</u>		
Unencumbered Cash, Ending	<u>4,051</u>	<u>10,360</u>		

See accompanying notes to financial statements

Woodson County, Kansas
Service Program for the Elderly Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 20,943	20,680	20,621	59
Motor Vehicle Tax	2,578	2,505	1,927	578
Recreational Vehicle Tax	52	59	50	9
Delinquent Tax	352	674	368	306
16/20 M Truck Tax	415	452	457	(5)
In Lieu of Tax	52	53	278	(225)
Total Taxes	<u>24,392</u>	<u>24,423</u>	<u>23,701</u>	<u>722</u>
Intergovernmental				
Slider	<u>181</u>			
Miscellaneous				
Other		458		458
Total Cash Receipts / Revenue	<u>24,573</u>	<u>24,881</u>	<u>23,701</u>	<u>1,180</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Contractual Services	<u>24,316</u>	26,613	34,150	7,537
Total Expenditures and Transfers	<u>24,316</u>	<u>26,613</u>	<u>34,150</u>	<u>7,537</u>
Receipts Over (Under)				
Expenditures and Transfers	257	(1,732)		
Unencumbered Cash, Beginning	<u>11,470</u>	<u>11,727</u>		
Unencumbered Cash, Ending	<u>11,727</u>	<u>9,995</u>		

See accompanying notes to financial statements

Woodson County, Kansas
Special Alcohol Program Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,226	3,513	1,500	2,013
Total Cash Receipts / Revenue	<u>1,226</u>	<u>3,513</u>	<u>1,500</u>	<u>2,013</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>750</u>		<u>2,500</u>	<u>2,500</u>
Total Expenditures and Transfers	<u>750</u>		<u>2,500</u>	<u>2,500</u>
Receipts Over (Under)				
Expenditures and Transfers	476	3,513		
Unencumbered Cash, Beginning	<u>116</u>	<u>592</u>		
Unencumbered Cash, Ending	<u>592</u>	<u>4,105</u>		

See accompanying notes to financial statements

Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$	37,687	37,200	37,110
Motor Vehicle Tax		7,019	4,590	3,467
Recreational Vehicle Tax		142	109	90
Delinquent Tax		962	1,526	663
16/20 M Truck Tax		1,230	1,225	823
In Lieu of Tax		94	96	500
Total Taxes		<u>47,134</u>	<u>44,746</u>	<u>42,653</u>
Intergovernmental				
Slider		<u>854</u>		
Miscellaneous				
Other				60
Total Cash Receipts / Revenue		<u>47,988</u>	<u>44,746</u>	<u>42,713</u>
Expenditures and Transfers				
Public Works				
Contractual Services		<u>94,039</u>	<u>11,180</u>	<u>253,500</u>
Total Expenditures and Transfers		<u>94,039</u>	<u>11,180</u>	<u>253,500</u>
Receipts Over (Under)				
Expenditures and Transfers	(46,051)	33,566	
Unencumbered Cash, Beginning		<u>210,716</u>	<u>164,665</u>	
Unencumbered Cash, Ending		<u>164,665</u>	<u>198,231</u>	

See accompanying notes to financial statements

Woodson County, Kansas
Special Liability Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 26,896	31,608	31,537	71
Motor Vehicle Tax	4,417	3,255	2,475	780
Recreational Vehicle Tax	89	77	64	13
Delinquent Tax	571	984	473	511
16/20 M Truck Tax	761	772	587	185
In Lieu of Tax	67	68	357	(289)
Total Taxes	<u>32,801</u>	<u>36,764</u>	<u>35,493</u>	<u>1,271</u>
Intergovernmental				
Slider	<u>337</u>			
Miscellaneous				
Other		9,796		9,796
Total Cash Receipts / Revenue	<u>33,138</u>	<u>46,560</u>	<u>35,493</u>	<u>11,067</u>
Expenditures and Transfers				
General Government				
Contractual Services	36,036	33,435	84,000	50,565
Reimbursed Expense		(1,014)		1,014
Total Expenditures and Transfers	<u>36,036</u>	<u>32,421</u>	<u>84,000</u>	<u>51,579</u>
Receipts Over (Under)				
Expenditures and Transfers	(2,898)	14,139		
Unencumbered Cash, Beginning	<u>50,758</u>	<u>47,860</u>		
Unencumbered Cash, Ending	<u>47,860</u>	<u>61,999</u>		

See accompanying notes to financial statements

Woodson County, Kansas
Special Park and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,001	2,904	1,500	1,404
Total Cash Receipts / Revenue	<u>1,001</u>	<u>2,904</u>	<u>1,500</u>	<u>1,404</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services			2,500	2,500
Total Expenditures and Transfers			<u>2,500</u>	<u>2,500</u>
Receipts Over (Under)				
Expenditures and Transfers	1,001	2,904		
Unencumbered Cash, Beginning	<u>99</u>	<u>1,100</u>		
Unencumbered Cash, Ending	<u>1,100</u>	<u>4,004</u>		

See accompanying notes to financial statements

Woodson County, Kansas
Tourism and Convention Promotion Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Transient Guest Tax	\$ 7,337	11,526	8,500	3,026
Total Cash Receipts / Revenue	<u>7,337</u>	<u>11,526</u>	<u>8,500</u>	<u>3,026</u>
Expenditures and Transfers				
Economic Development				
Contractual Services	8,804	8,260	25,500	17,240
Commodities		5,178		(5,178)
Reimbursed Expense		(1)		1
Total Expenditures and Transfers	<u>8,804</u>	<u>13,437</u>	<u>25,500</u>	<u>12,063</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,467)	(1,911)		
Unencumbered Cash, Beginning	<u>12,064</u>	<u>10,597</u>		
Unencumbered Cash, Ending	<u>10,597</u>	<u>8,686</u>		

See accompanying notes to financial statements

Woodson County, Kansas
Special Ambulance Vehicle Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 40,000	34,000
Total Cash Receipts / Revenue	<u>40,000</u>	<u>34,000</u>
Expenditures and Transfers		
Equipment		
Public Safety	54,422	8,340
Total Expenditures and Transfers	<u>54,422</u>	<u>8,340</u>
Receipts Over (Under)		
Expenditures and Transfers	(14,422)	25,660
Unencumbered Cash, Beginning	127,029	112,607
Unencumbered Cash, Ending	<u>112,607</u>	<u>138,267</u>

See accompanying notes to financial statements

Woodson County, Kansas
Special Equipment Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	530
Transfers		
Operating Transfers In		10,000
Total Cash Receipts / Revenue		10,530
Expenditures and Transfers		
General Government		
Capital Outlay	2,562	33,285
Transfers		
Operating Transfers Out	5,000	
Total Expenditures and Transfers	7,562	33,285
Receipts Over (Under)		
Expenditures and Transfers	(7,562)	(22,755)
Unencumbered Cash, Beginning	120,912	113,350
Unencumbered Cash, Ending	113,350	90,595

See accompanying notes to financial statements

Woodson County, Kansas
Special Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$	9,500	25,000	25,000
Total Cash Receipts / Revenue		<u>9,500</u>	<u>25,000</u>	<u>25,000</u>
Expenditures and Transfers				
Agriculture				
Capital Outlay				43,000
Equipment				
Agriculture		3,500	1,360	(1,360)
Total Expenditures and Transfers		<u>3,500</u>	<u>1,360</u>	<u>41,640</u>
Receipts Over (Under)				
Expenditures and Transfers		6,000	23,640	
Unencumbered Cash, Beginning		<u>38,616</u>	<u>44,616</u>	
Unencumbered Cash, Ending		<u>44,616</u>	<u>68,256</u>	

See accompanying notes to financial statements

Woodson County, Kansas
Special Machinery Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$	54,865
Total Cash Receipts / Revenue		54,865
Expenditures and Transfers		
Public Works		
Capital Outlay	80,664	34,750
Total Expenditures and Transfers	80,664	34,750
Receipts Over (Under)		
Expenditures and Transfers	(80,664)	20,115
Unencumbered Cash, Beginning	121,249	40,585
Unencumbered Cash, Ending	40,585	60,700

See accompanying notes to financial statements

Woodson County, Kansas
Special Rural Fire Equipment Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	3,915
Transfers		
Operating Transfers In	24,000	30,000
Miscellaneous		
Sale of Surplus Property		16,000
Other		5
Total Miscellaneous		16,005
Total Cash Receipts / Revenue	24,000	49,920
Expenditures and Transfers		
Equipment		
Public Safety	12,228	68,713
Total Expenditures and Transfers	12,228	68,713
Receipts Over (Under)		
Expenditures and Transfers	11,772	(18,793)
Unencumbered Cash, Beginning	74,027	85,799
Unencumbered Cash, Ending	85,799	67,006

See accompanying notes to financial statements

Woodson County, Kansas
Rural Fire District Donations Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 300	1,000
Total Cash Receipts / Revenue	<u>300</u>	<u>1,000</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay	1,247	823
Total Expenditures and Transfers	<u>1,247</u>	<u>823</u>
Receipts Over (Under)		
Expenditures and Transfers	(947)	177
Unencumbered Cash, Beginning	5,066	4,119
Unencumbered Cash, Ending	<u>4,119</u>	<u>4,296</u>

See accompanying notes to financial statements

Woodson County, Kansas
Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$	8,810	8,618	15,000
Total Cash Receipts / Revenue		8,810	8,618	15,000
Expenditures and Transfers				
Public Safety				
Contractual Services		9,381	7,560	30,000
Commodities		1,845		
Total Expenditures and Transfers		11,226	7,560	30,000
Receipts Over (Under)				
Expenditures and Transfers	(2,416)	1,058	
Unencumbered Cash, Beginning		3,560	1,144	
Unencumbered Cash, Ending		1,144	2,202	

See accompanying notes to financial statements

Woodson County, Kansas
Emergency Telephone Service - Wireless Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 5,718	6,230	8,500	(2,270)
Total Cash Receipts / Revenue	<u>5,718</u>	<u>6,230</u>	<u>8,500</u>	<u>(2,270)</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	3,896	3,458		(3,458)
Capital Outlay			25,500	25,500
Total Expenditures and Transfers	<u>3,896</u>	<u>3,458</u>	<u>25,500</u>	<u>22,042</u>
Receipts Over (Under)				
Expenditures and Transfers	1,822	2,772		
Unencumbered Cash, Beginning	<u>15,463</u>	<u>17,285</u>		
Unencumbered Cash, Ending	<u>17,285</u>	<u>20,057</u>		

See accompanying notes to financial statements

Woodson County, Kansas
Courthouse Renovation Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 225,000	
Use of Money and Property		
Interest on Investments	392	
Total Cash Receipts / Revenue	<u>225,392</u>	
Expenditures and Transfers		
General Government		
Capital Outlay	225,392	
Total Expenditures and Transfers	<u>225,392</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

See accompanying notes to financial statements

Solid Waste Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Special Assessments	\$ 247,815	257,774	320,000	(62,226)
Licenses, Fees, and Permits				
Service Fees	14,924	26,500	25,000	1,500
Miscellaneous				
Sale of Surplus Property		465		465
Sale of Recycling Materials	8,010	17,383	20,000	(2,617)
Other			18,509	(18,509)
Total Miscellaneous	8,010	17,848	38,509	(20,661)
Total Cash Receipts / Revenue	270,749	302,122	383,509	(81,387)
Expenditures and Transfers				
Sanitation				
Personal Services	144,089	131,295	143,000	11,705
Contractual Services	86,147	88,945	160,000	71,055
Commodities	47,091	45,939	58,000	12,061
Capital Outlay	3,500		42,000	42,000
Reimbursed Expense		(5,269)		5,269
Total Expenditures and Transfers	280,827	260,910	403,000	142,090
Receipts Over (Under)				
Expenditures and Transfers	(10,078)	41,212		
Unencumbered Cash, Beginning	24,310	14,232		
Unencumbered Cash, Ending	14,232	55,444		

See accompanying notes to financial statements

Woodson County, Kansas
Special Auto Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 34,595	34,987
Miscellaneous		
Other	371	
Total Cash Receipts / Revenue	<u>34,966</u>	<u>34,987</u>
Expenditures and Transfers		
General Government		
Personal Services	5,883	5,910
Contractual Services	379	1,361
Commodities		34
Total General Government	<u>6,262</u>	<u>7,305</u>
Transfers		
Operating Transfers Out	<u>28,981</u>	28,704
Total Expenditures and Transfers	<u>35,243</u>	<u>36,009</u>
Receipts Over (Under)		
Expenditures and Transfers	(277)	(1,022)
Unencumbered Cash, Beginning	<u>28,981</u>	28,704
Unencumbered Cash, Ending	<u><u>28,704</u></u>	<u><u>27,682</u></u>

See accompanying notes to financial statements

Woodson County, Kansas
Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 486	1,304
Total Cash Receipts / Revenue	<u>486</u>	<u>1,304</u>
Expenditures and Transfers		
General Government		
Contractual Services		1,394
Total Expenditures and Transfers		<u>1,394</u>
Receipts Over (Under)		
Expenditures and Transfers	486	(90)
Unencumbered Cash, Beginning	<u>1,947</u>	<u>2,433</u>
Unencumbered Cash, Ending	<u><u>2,433</u></u>	<u><u>2,343</u></u>

See accompanying notes to financial statements

Woodson County, Kansas
Special Law Enforcement Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Drug Control Tax	\$ (3,728)	33
Miscellaneous		
Sale of Confiscations	540	420
Total Cash Receipts / Revenue	(3,188)	453
Expenditures and Transfers		
Public Safety		
Capital Outlay		150
Total Expenditures and Transfers		150
Receipts Over (Under)		
Expenditures and Transfers	(3,188)	303
Unencumbered Cash, Beginning	6,496	3,308
Unencumbered Cash, Ending	3,308	3,611

See accompanying notes to financial statements

Woodson County, Kansas
Conceal and Carry Permit Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 280	73
Total Cash Receipts / Revenue	<u>280</u>	<u>73</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	280	73
Unencumbered Cash, Beginning	<u>800</u>	<u>1,080</u>
Unencumbered Cash, Ending	<u><u>1,080</u></u>	<u><u>1,153</u></u>

See accompanying notes to financial statements

Woodson County, Kansas
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,295	5,598
Total Cash Receipts / Revenue	<u>4,295</u>	<u>5,598</u>
Expenditures and Transfers		
General Government		
Contractual Services	2,394	2,812
Commodities	<u>847</u>	<u>581</u>
Total Expenditures and Transfers	<u>3,241</u>	<u>3,393</u>
Receipts Over (Under)		
Expenditures and Transfers	1,054	2,205
Unencumbered Cash, Beginning	<u>2,096</u>	<u>3,150</u>
Unencumbered Cash, Ending	<u><u>3,150</u></u>	<u><u>5,355</u></u>

See accompanying notes to financial statements

Woodson County, Kansas
Sheriff's Special Donations Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$	91
Total Cash Receipts / Revenue		91
Expenditures and Transfers		
Public Safety		
Capital Outlay		104
Total Expenditures and Transfers		104
Receipts Over (Under)		
Expenditures and Transfers		(13)
Unencumbered Cash, Beginning	1,915	1,915
Unencumbered Cash, Ending	1,915	1,902

See accompanying notes to financial statements

Woodson County, Kansas
Law Enforcement Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 93,000	
Total Cash Receipts / Revenue	<u>93,000</u>	
Expenditures and Transfers		
Public Safety		
Capital Outlay	<u>93,000</u>	
Total Expenditures and Transfers	<u>93,000</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

See accompanying notes to financial statements

Woodson County, Kansas
Juvenile Intake Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	1,567	1,567
Unencumbered Cash, Ending	<u>1,567</u>	<u>1,567</u>

See accompanying notes to financial statements

Woodson County, Kansas
Community Development Block Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 34,876	46,375
Total Cash Receipts / Revenue	<u>34,876</u>	<u>46,375</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	6,012	23,022
Commodities	29,678	23,354
Reimbursed Expense		(1,706)
Total Expenditures and Transfers	<u>35,690</u>	<u>44,670</u>
Receipts Over (Under)		
Expenditures and Transfers	(814)	1,705
Unencumbered Cash, Beginning	<u>2,469</u>	<u>1,655</u>
Unencumbered Cash, Ending	<u><u>1,655</u></u>	<u><u>3,360</u></u>

See accompanying notes to financial statements

Woodson County, Kansas
FEMA Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	3,954	3,954
Unencumbered Cash, Ending	<u>3,954</u>	<u>3,954</u>

See accompanying notes to financial statements

Woodson County, Kansas
LEPP Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 5,017	4,587
Total Cash Receipts / Revenue	<u>5,017</u>	<u>4,587</u>
Expenditures and Transfers		
Health		
Personal Services	5,400	5,400
Total Expenditures and Transfers	<u>5,400</u>	<u>5,400</u>
Receipts Over (Under)		
Expenditures and Transfers	(383)	(813)
Unencumbered Cash, Beginning	8,431	8,048
Unencumbered Cash, Ending	<u>8,048</u>	<u>7,235</u>

See accompanying notes to financial statements

Woodson County, Kansas
Other Grants Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	2,650
Total Cash Receipts / Revenue		2,650
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		2,650
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		2,650

See accompanying notes to financial statements

Agency Funds
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:		0	0	
Neosho Falls City - General	\$	11,105	11,105	
Toronto City - Bond and Interest		24,637	24,637	
Toronto City - General		32,109	32,109	
Toronto City - Library		2,829	2,829	
Toronto City - Special Liability		2,829	2,829	
Yates Center City - General		316,641	316,641	
		51,883	51,883	
		17,373	17,373	
Yates Center City - Special Law Enforcement		13,252	13,252	
Yates Center City - Multi-Year Capital Improv		13,257	13,257	
Piqua City Lighting - General	22	703	725	
Subtotal Cities	<u>22</u>	<u>486,618</u>	<u>486,640</u>	
		0	0	
Townships:		0	0	
Center Township - General	865	0	0	865
Liberty Township - General	243	2,076	1,968	351
Toronto Twp - General	40	820	860	
Toronto Township - Building	297	8,802	9,099	
North Township - General	13	1,154	1,114	53
Toronto Township - Fire	297	8,801	9,098	
Subtotal Townships	<u>1,755</u>	<u>21,653</u>	<u>22,139</u>	<u>1,269</u>
		0	0	
Schools:		0	0	
USD #245 - General	59	20,551	20,529	81
USD #245 - Capital Outlay	55	4,474	4,468	61
USD #245 - Supplement General	317	23,463	23,469	311
USD #258 - General	6	10,075	10,057	24
USD #258 - Bond and Interest	389	12,376	12,573	192
USD #258 - Capital Outlay	42	2,960	2,965	37
USD #258 - Recreation Commission	53	1,523	1,553	23
USD #258 - Supplemental General	271	11,038	11,164	145
USD #366 - General	202	406,026	405,918	310
USD #366 - Capital Outlay		50	50	
USD #366 - Supplemental General	12,614	630,622	630,919	12,317
USD #386 - Capital Outlay		1	1	
USD #386 - General	10	6,700	6,690	20
USD #386 - Supplemental General		8,439	8,439	
USD #387 - General		998	998	
USD #387 - Supplemental General		1,039	1,039	
USD #389 - General	1,394	28,427	29,817	4
USD #389 - Bond and Interest	2,363	39,678	40,852	1,189
USD #389 - Capital Outlay	538	9,670	9,938	270
USD #389 - Recreation Commission	425	7,639	7,850	214
USD #389 - Supplemental General	3,143	53,006	54,609	1,540
USD #484 - General		759	759	
USD #484 - Capital Outlay		235	235	
USD #484 - Supplemental General		1,082	1,082	
USD #484 - Recreation		88	88	
Subtotal Schools	<u>21,881</u>	<u>1,280,919</u>	<u>1,286,062</u>	<u>16,738</u>

See accompanying notes to financial statements

Woodson County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
		0	0	
Cemeteries:		0	0	
Askren Cemetery - General	14	2,413	2,409	18
Belmont Cemetery - General	529	1,801	1,683	647
Big Sandy Cemetery - General	17	1,289	1,299	7
Buffalo Cemetery - General	36	809	845	
Carlisle Cemetery - General	61	1,654	1,715	
Central Owl Creek Cemetery - General	434	2,099	1,887	646
Kalida Cemetery - General	53	1,195	1,248	
Liberty Cemetery - General	257	2,657	2,419	495
Little Sandy Cemetery - General	5	452	457	
Pleasant Valley Cemetery - General	461	1,208	1,437	232
	2,321	1,992	4,313	
Toronto Cemetery - General	173	4,077	4,250	
Yates Center Cemetery - General	861	33,290	34,151	
Subtotal Cemeteries	<u>5,222</u>	<u>54,936</u>	<u>58,113</u>	<u>2,045</u>
		0	0	
Watershed Districts:		0	0	
Cherry Plum WS Dist #17 - General	558	19,799	20,357	
Upper Verdigris WS Dist #24 - General		588	588	
Big Creek WS Dist #48 - General	32	916	948	
Cedar Creek WS Dist #97 - General	107	10,873	10,980	
Subtotal Watershed Districts	<u>697</u>	<u>32,176</u>	<u>32,873</u>	
		0	0	
Woodson Co. Improvement District #2:		0	0	
Woodson Co. Improvement District #2		2,774	2,774	
Subtotal Woodson Co. Improvement District #2		<u>2,774</u>	<u>2,774</u>	
		0	0	
Regional Library:		0	0	
SEK Library General	673	30,108	30,781	
SEK Library Employee Benefits	41	1,866	1,907	
Subtotal Regional Library	<u>714</u>	<u>31,974</u>	<u>32,688</u>	
Total Subdivisions	<u>30,291</u>	<u>1,911,050</u>	<u>1,921,289</u>	<u>20,052</u>
		0	0	
State Funds:		0	0	
State Educational Building	807	31,310	31,429	688
State Institutional Building	404	15,654	15,714	344
		4	4	
Total State Funds	<u>1,211</u>	<u>46,968</u>	<u>47,147</u>	<u>1,032</u>
		0	0	
Other Agency Funds:		0	0	
Payroll Clearing	28,104	2,017,414	2,045,518	
Motor Vehicle Licenses	638	273,219	273,465	392
Driver License Fees	51	12,626	12,517	160
Game Licenses	432	8,664	8,964	132
Park Permits	19	0	19	
Big Game Licenses	35	0	35	
Cereal Malt Beverage Licenses	200	236	236	200

See accompanying notes to financial statements

Woodson County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Statement 4

<u>Fund</u>	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Heritage Trust	137	899	775	261
Sales Tax	7,516	117,868	119,437	5,947
Treasurer's Holding Account	1,643	1,699	851	2,491
Total Other Agency Funds	<u>38,775</u>	<u>2,432,625</u>	<u>2,461,817</u>	<u>9,583</u>
		<u>0</u>	<u>0</u>	
Distributable Funds:		0	0	
Current Tax	2,827,384	4,763,893	4,529,723	3,061,554
Delinquent Tax	89,805	154,413	170,564	73,654
Motor Vehicle Tax	16,771	481,140	484,258	13,653
Recreational Vehicle Tax	506	10,819	11,203	122
Mineral Production Tax		2,857	2,857	
Flood Control	566	0	566	
Local Alcoholic Liquor		9,320	9,320	
In Lieu of Tax		11,679	11,679	
Total Distributable Funds	<u>2,935,032</u>	<u>5,434,121</u>	<u>5,220,170</u>	<u>3,148,983</u>
		<u>0</u>	<u>0</u>	
Total Agency Funds	<u>3,005,309</u>	<u>9,824,764</u>	<u>9,650,423</u>	<u>3,179,650</u>

See accompanying notes to financial statements

County of Woodson, Kansas
Statement of Changes in Long Term Debt
For the Year Ended December 31, 2010

Statement 5
Page 1 of 2

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>										
Community Building Ren.	4.5	4/20/2009	175,000	4/20/2039	175,000		2,869		172,131	7,875
<u>Capital Leases:</u>										
Rural Fire Land	5.15%	7/19/2007	50,000	2/19/2010	17,160		17,160		-	884
2007 Cat Grader	3.31%	6/26/2008	137,512	6/26/2013	111,768		26,595		85,173	3,695
Road Rock		5/21/2009	180,000	2/20/2012	180,000		75,000		105,000	
2008 Track Loader	4.25%	3/26/2009	177,625	3/26/2014	177,625		32,634		144,991	7,549
2 Sheriff Pickups	4.00%	1/4/2010	53,318	1/1/2012		53,318			53,318	
2 Sterling Dump Trucks	4.25%	3/19/2009	231,652	2/20/2014	231,652		43,129		188,523	9,117
Total Capital Leases					<u>718,205</u>	<u>53,318</u>	<u>194,518</u>		<u>577,005</u>	<u>21,245</u>
<u>Compensated Absences:</u>										
Vacation Pay Maximum Potential Liability					31,653			4,183	35,836	
Sick Leave Maximum Potential Liability					<u>127,022</u>			<u>12,221</u>	<u>139,243</u>	
Total Compensated Absences					<u>158,675</u>			<u>16,404</u>	<u>175,079</u>	
Total Long-Term Debt					<u>1,051,880</u>	<u>53,318</u>	<u>197,387</u>	<u>16,404</u>	<u>924,215</u>	<u>29,120</u>

County of Woodson, Kansas
Schedule of Maturity of Long-Term Debt
For the Year Ended December 31, 2010

Statement 5
Page 2 of 2

	2011	2012	2013	2014	2015	2016-20	2021-25	2026-39	Totals
General Obligation Bonds									
Community Building Renovation	2,998	3,112	3,273	3,420	3,574	20,393	25,439	109,922	172,131
Principal									
Capital Leases									
2007 Cat Grader	27,474	28,377	29,322						85,173
Road Rock	75,000	30,000							105,000
2008 Track Loader	34,020	35,453	36,973	38,545					144,991
2 Sheriff Pickups	26,056	27,262							53,318
2 Sterling Dump Trucks	44,233	46,113	48,062	50,115					188,523
Total Principal	<u>206,783</u>	<u>167,205</u>	<u>114,357</u>	<u>88,660</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>577,005</u>
Interest									
Community Building Renovation	7,746	7,632	7,471	7,324	7,170	33,326	28,281	40,691	139,641
Capital Leases									
2007 Cat Grader	2,816	1,913	969						5,698
2008 Track Loader	6,162	4,729	3,210	1,638					15,739
2 Sheriff Pickups	2,296	1,090							3,386
2 Sterling Dump Trucks	8012	6132	4184	2,130					20,458
Total Interest	<u>19,286</u>	<u>13,864</u>	<u>8,363</u>	<u>3,768</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,281</u>
Total Principal and Interest	<u><u>236,813</u></u>	<u><u>191,813</u></u>	<u><u>133,464</u></u>	<u><u>103,172</u></u>	<u><u>10,744</u></u>	<u><u>53,719</u></u>	<u><u>53,720</u></u>	<u><u>150,613</u></u>	<u><u>934,058</u></u>

County of Woodson, Kansas
Notes to Financial Statements
December 31, 2010

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

Woodson County is a municipal corporation governed by an elected three-member commission. These financial statements present Woodson County as a primary government only. The county has waived the application of accounting principles generally accepted in the United States of America and as such, has not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2010:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other

County of Woodson, Kansas
Notes to Financial Statements
December 31, 2010

governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

County of Woodson, Kansas
Notes to Financial Statements
December 31, 2010

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments during the 2010 fiscal year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Ambulance Vehicle Fund
Special Equipment Reserve Fund
Special Machinery Fund
Special Rural Fire Equipment Fund
Rural Fire District Donations Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to general fund, as provided by Kansas Statutes.

County of Woodson, Kansas
Notes to Financial Statements
December 31, 2010

Deposits and Investments

The County held no investments as of December 31, 2010.

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods". All deposits were legally secured at December 31, 2010.

At December 31, 2010, the County's carrying amount of deposits was \$2,549,055 and the bank balance was \$2,649,024. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$294,486 was covered by federal depository insurance and the balance of \$2,354,538 was collateralized with irrevocable letters of credit.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

County of Woodson, Kansas
Notes to Financial Statements
December 31, 2010

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Vacation and Sick Pay

The County's policies regarding sick pay permits employees to accumulate 8 hours sick pay per month and a maximum accumulation of 560 hours sick pay. On November 30 of each year, employees who have accumulated in excess of 480 hours sick leave are paid for those excess hours up to the maximum of 560. Upon termination of employment of any

County of Woodson, Kansas
Notes to Financial Statements
December 31, 2010

elected official or employee who has accrued vacation time but not taken it as of the date of his or her termination of employment, then such employee or officer shall be entitled to payment for such unused vacation time. Upon termination of employment of any elected official or employee who has accrued unused sick leave in excess of 480 hours, such official or employee shall be entitled to compensation of unused sick leave in excess of 480 hours up to a maximum of 560 hours of accrued sick leave.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has received a waiver of compliance until December 31, 2010, in accordance with K.S.A. 75-1120(a).

County of Woodson, Kansas
Notes to Financial Statements
December 31, 2010

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for the period January 1 through December 31 was 7.14%. The County employer contributions for the years ending December 31, 2010, 2009 and 2008 were \$98,068, \$84,188, and \$61,971 respectively, equal to the statutory required contributions for each year.

Lease Obligations

At December 31, 2010, the County is obligated under six lease-purchase agreements. Information pursuant to these leases is displayed in Statement 5.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Woodson County assessed valuation at July 1, 2010 was \$28,292,068. The County outstanding bond indebtedness at December 31, 2010 was \$171,131. The resulting legal debt margin was \$677,631. The preceding computation does not include motor vehicle valuation.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Noxious Weed Fund	Special Noxious Weed Fund	\$25,000
Ambulance Fund	Special Ambulance Vehicle Fund	34,000
Special Auto Fund	General Fund	28,704
Road & Bridge Fund	Special Machinery Fund	54,865
Rural Fire District Fund	Special Rural Fire Equipment Fund	30,000
General Fund	Special Equipment Reserve Fund	10,000

County of Woodson, Kansas
Notes to Financial Statements
December 31, 2010

Note 4 Reconciliation of Statement 1 and 2

Total Expenditures per Statement 2	\$ 4,096,901
Plus Non Budgeted Funds:	
Special Machinery Fund	\$ 34,750
Special Ambulance Fund	8,340
Special Auto Fund	36,009
Prosecuting Attorney Training Fund	1,394
Community Development Block Grant Fund	44,670
Register of Deeds Technology Fund	3,393
Law Enforcement Trust Fund	150
Special Equipment Reserve Fund	33,285
LEPP Grant Fund	5,400
Rural Fire District Donations Fund	823
Sheriff Special Donations Fund	104
Special Rural Fire Equipment Fund	<u>68,713</u>
Total Expenditures per Statement 1	<u>4,333,932</u>

Note 5 Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health; and natural disasters.

The County manages these various risks of loss as follows:

<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
a. Torts, errors and omissions	Purchased Commercial Insurance	None
b. Workers compensation and Health	Purchased Commercial Insurance	None
c. Physical property loss and natural disasters	Purchased Commercial Insurance	None

Note 6 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

County of Woodson, Kansas
Notes to Financial Statements
December 31, 2010

Note 7 Federal Financial Assistance

During 2010, the County received federal assistance from the following programs:

Community Development Block Grant	\$ 46,376
FEMA	228,009
In Lieu of Tax (Federal Reservoir)	11,679
Other small Grants	<u>4,732</u>
Total	<u><u>290,796</u></u>

County of Woodson, Kansas
Reconciliation of 2009 Tax Roll
For the Year Ended December 31, 2010

Schedule 1

County Clerk's Abstract of Taxes Levied	\$	4,438,351
Special Assessments		277,382
Add: Supplemental Tax Roll		2,446
Deduct: Taxes Abated		<u>(49,087)</u>
Tax Roll as Adjusted		<u><u>4,669,092</u></u>
<u>County Treasurer's Accounting:</u>		
Current Tax Collections	\$	4,506,935
Uncollected:		
Personal Property	12,461	
Real Estate	114,609	
Special Assessments	<u>35,087</u>	
Total Uncollected		<u>162,157</u>
Net Tax Roll		<u><u>4,669,092</u></u>

County of Woodson, Kansas
Shelley Stuber, County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 1 of 4)

Balance - January 1 \$ 0

Receipts:

Fish and Game Licenses	\$ 8,623
Fish and Game Fees	405
Cereal Malt Beverage Licenses	400
Cereal Malt Beverage Stamps	200
Voter Lists and Election Filing Fees	<u>357</u>

Total Receipts 9,985

Disbursements:

To County Treasurer	<u>9,985</u>
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Balance - December 31 0

County of Woodson, Kansas
Jamie Nitsch, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 2 of 4)

Balance - January 1 \$ 20

Receipts:

Mortgage Registration Fees and Heritage Trust	\$ 23,365
Recording Fees	9,980
Register of Deeds Technology Fund Fees	5,588
Copy Charges and UCC Fees	<u>1,814</u>

Total Receipts 40,747

Disbursements:

To County Treasurer: 40,747

Balance - December 31 20

County of Woodson, Kansas
Kelley Grisier, Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 3 of 4)

Balance - January 1	\$	1,883
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Receipts:

State Share of Clerk Fees	\$	48,192	
LETC Fees		9,746	
IDS		334	
Criminal Probation Fees		548	
Drivers License Reinstatement Fees		2,932	
Checking Account Interest		102	
Fines		59,961	
Marriage Licenses		1,298	
KBI DNA Database Fees		100	
County Share of Clerk Fees		960	
PATF Fees		1,306	
Juvenile Supervision Fees		225	
Attorney Fees - County Reimbursement		6,215	
Miscellaneous Fees - County		1,201	
Law Library Fees		5,738	
Attorney Fees - State Reimbursement		1,802	
KBI Lab Fees		2,439	
Bonds		19,581	
Judgments, Restitution, Sale Proceeds, and Other		13,181	
Overage Refunds		94	
Unapplied Receipts		3,979	
Judicial Branch Surcharge		14,263	
Other		5	
Total Receipts		194,202	194,202

Disbursements:

State Share of Clerk Fees	\$	48,192	
LETC Fees		9,746	
IDS		334	
Criminal Probation Fees		548	
Drivers License Reinstatement Fees		2,932	
Checking Account Interest		120	
Fines		59,961	
Marriage Licenses		1,298	
KBI DNA Database Fees		100	
County Share of Clerk Fees		960	
PATF Fees		1,306	
Juvenile Supervision Fees		225	
Attorney Fees - County Reimbursement		6,215	
Miscellaneous Fees - County		1,201	
Law Library Fees		5,738	
Attorney Fees - State Reimbursement		1,802	
KBI Lab Fees		2,439	
Bonds		18,690	
Judgments, Restitution, Sale Proceeds, and Other		11,876	
Overage Refunds		94	
Unapplied Receipts		3,979	
Judicial Branch Surcharge		14,263	
Total Disbursements		192,019	192,019

Balance - December 31		4,066
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Composition of Ending Balance:

Demand Deposit - Yates Center Branch Bank	\$	4,067
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County of Woodson, Kansas
Shannon Moore, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 4 of 4)

Balance - January 1		\$	
<u>Receipts:</u>			
Bonds	\$	16,281	
Delinquent Tax Warrants		25,949	
Jail Keep		904	
Impound Lot Fees		415	
VIN Fees		1,440	
Civil Process		1,425	
Offender Registration Fees		440	
Conceal and Carry Fees		73	
Inmate Phone		1,110	
Other		371	
Total Receipts			48,408
<u>Disbursements:</u>			
To County Treasurer:		31,931	
To Courts		16,006	
Total Disbursements			<u>47,937</u>
Balance - December 31			<u><u>471</u></u>